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# **Assessment Appeals Public Education Program**

**Board of Supervisors  
County of Los Angeles  
Sachi A. Hamai,  
Executive Officer**



# Assessment Appeals

## Public Education Program



- ◆ Part of the Executive Office of the Board of Supervisors, County of Los Angeles.
- ◆ **GOAL:** Educate county taxpayers about the assessment appeals process and how to prepare for an appeal hearing.

# What Are We Going to Cover Today?

## Agenda

- ◆ Who are the participants at the hearing?
- ◆ **Assessor's** responsibilities
- ◆ Propositions:
  - Prop 13 – Assessed Value and Fair Market Value
  - Prop 8 - Decline in Value
- ◆ Assessment appeal **application form** and due dates
- ◆ Examples of Tax Bills
- ◆ **Taxpayer's** responsibilities
- ◆ Preparing for your hearing, collecting evidence – comparables
- ◆ Getting Help / Contacts List / Resources
- ◆ **AAB / Hearing Officer's** responsibilities
- ◆ What happens at the hearing

# Who will be at the hearing?



**Hearing Officer**  
**Full Board & Clerk**

**EVIDENCE**

**EVIDENCE**

**Assessor's  
Representative**

**Taxpayer  
Applicant or Agent**

(Hearings are open to the Public)

# The Assessor

## **Primary responsibilities:**

- ✓ Locate all taxable property in the County and identify ownership.
- ✓ Establish taxable value for all properties subject to property taxation.
- ✓ Complete the assessment roll showing assessed value of all properties.
- ✓ Apply all legal exclusions.
- ✓ Maintain the list of sales of real property.

# Proposition 13

Under **Proposition 13**, the **Assessor MUST** reappraise property when:

1. Change in ownership occurs
2. New construction is completed
3. New construction is partially completed  
on Lien Date

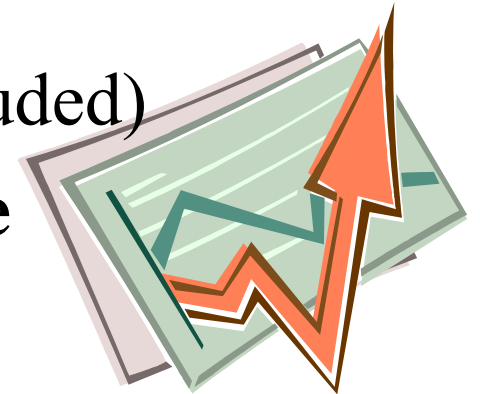
The assessed value established at one of these events is the **Base Year Value** of the property

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*When none of those events occurs,  
under **Prop 13** the assessed value  
can be increased yearly to adjust  
for inflation*

- Each year **State Board Of Equalization** determines the percentage of the increase for the **entire State**
- Maximum increase allowable under Proposition 13 is **2%**

The yearly adjusted assessed value  
(with up to the allowable **2%** increase included)  
is known as the **Trended Base Year Value**



# Definitions

**Sales Price?**

**Fair Market Value?**

**Assessed Value?**





# **SALES PRICE**

**Normally = Fair Market Value  
at time of sale**



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# Fair Market Value

*is established by an*

- Arms length
- Open market transaction



# Assessed Value

*is established*

- Time of sale
- When a change of ownership occurs
- When new construction is completed

*is known as the* **Base Year Value**

# How **Proposition 13** Affects Assessed Values



Compare 2 Houses:	HOUSE A	HOUSE B
1979 Sales Price	\$100,000	\$100,000
1979 Assessed Value	\$100,000	\$100,000
1989 <b>House B</b> is Sold	Original owner	NEW owner
1989 Sales Price	n/a	\$259,000
1989 Assessed Value	\$122,000	\$259,000

The difference in Assessed Values  
is caused by **Proposition 13**

# Proposition 8

## Decline in Value

- ❖ 1978 Constitutional Amendment
- ❖ Allows **temporary** property value reductions

Circumstances that support Prop 8

- Decline in overall market
- Obsolescence and deferred maintenance

To qualify:

- ❖ Fair Market Value on Lien Date **must be less** than the Current Assessed Value

Property owners **MUST APPLY** for a  
**Decline in Value**  
with Assessor's Office:  
**June 1 – November 30**  
with Assessment Appeals Board (AAB)  
regular filing period:  
**July 2 - November 30**


- ◆ Property owner must present **evidence** of a decline in value.
- ◆ Board's decision on Proposition 8 applies to the **current year ONLY**.
- ◆ Based on market conditions, assessed value for subsequent years may change annually, but may **not exceed** the Trended Base Year Value.

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# AAB Application Form

Please type or print in ink — SEE BACK FOR INFORMATION AND INSTRUCTIONS

<b>1. APPLICANT'S NAME</b> (Last, First, M.I.)		
Person to Contact (if other than above)		
Street Address/PO Box# (MUST be applicant's mailing address)		
City	State	Zip Code
Daytime Phone ( )	Alternate Phone ( )	Fax Number ( )
E-Mail Address		
<b>2. AGENT OR ATTORNEY FOR APPLICANT</b>		
Agency Name		
Person to Contact (if other than above)		
Street Address/PO Box#		
City	State	Zip Code
Daytime Phone ( )	Alternate Phone ( )	Fax Number ( )
E-Mail Address		
<b>AGENT'S AUTHORIZATION</b>		
If the Applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child or parent of the person affected, the following must be completed or a separate authorization may be attached as outlined in the instructions.		
PRINT NAME OF AGENT AND AGENCY		
is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulations, and otherwise settle issues relating to this application.		
SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE		
PRINT NAME AND TITLE		DATE
<b>3. PROPERTY IDENTIFICATION INFORMATION</b>		
Secured: Assessor's ID No. [ ] - [ ] - [ ]		
Map Book [ ] Page [ ] Parcel [ ]		
Unsecured Tax Bill No. [ ]		
Property Address or Location		
PROPERTY TYPE: <input type="checkbox"/> Economic Unit (attach Form AAB101)		
<input type="checkbox"/> Single Family Residence/Condo/Townhouse	<input type="checkbox"/> Commercial/Industrial	
<input type="checkbox"/> Apartments, Number of Units [ ]	<input type="checkbox"/> Business Personal Property/Fixtures	
<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Other [ ]
Is this property an owner-occupied, single family dwelling? <input type="checkbox"/> Yes <input type="checkbox"/> No		



**County of Los Angeles Assessment Appeals Board**

**APPLICATION FOR CHANGED ASSESSMENT 2010/11**

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicant should be prepared to submit additional information if requested by the Assessor or at the time of the hearing. Failure to provide information the Assessment Appeals Board considers necessary may result in the continuance of the hearing.

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile Home/Other		
<b>TOTAL</b>		

<b>5. TYPE OF ASSESSMENT BEING APPEALED (Check one only)</b> <i>IMPORTANT-SEE INSTRUCTIONS FOR FILING PERIODS</i>	
<input type="checkbox"/> <b>REGULAR ASSESSMENT</b> —Value as of January 1 of current year.	
<input type="checkbox"/> <b>SUPPLEMENTAL ASSESSMENT</b> — Attach a Copy of Notice or Tax Bill. Date of Notice or Tax Bill _____ Roll Year _____	
<input type="checkbox"/> <b>ROLL CHANGE/ADJUSTED/ESCAPE ASSESSMENTS/CALAMITY REASSESSMENT</b> Attach a Copy of Notice or Tax Bill. Date of Notice or Tax Bill _____ Roll Year _____	

<b>6. THE FACTS that I rely upon to support the requested changes in value are as follows:</b> You may check all that apply. If uncertain of which item to check, please check "I. Other" and attach two copies of a brief explanation of your reason(s) for filing this application. <i>PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION</i>	
<input type="checkbox"/> <b>A. DECLINE IN VALUE:</b> The Assessor's roll value exceeds the market value as of January 1 of the current year.	
<input type="checkbox"/> <b>B. CHANGE OF OWNERSHIP:</b>	
<input type="checkbox"/> B1. No change of ownership or reassessable event occurred on the date of _____.	
<input type="checkbox"/> B2. Base year value for the change in ownership established on the date of _____ is incorrect.	
<input type="checkbox"/> <b>C. NEW CONSTRUCTION:</b>	
<input type="checkbox"/> C1. No new construction or reassessable event occurred on the date of _____.	
<input type="checkbox"/> C2. Base year value for the new construction established on the date of _____ is incorrect.	
<input type="checkbox"/> <b>D. CALAMITY REASSESSMENT:</b> Assessor's reduced value is incorrect for property damaged by misfortune or calamity.	
<input type="checkbox"/> <b>E. PERSONAL PROPERTY/FIXTURES:</b> Assessor's value of personal property and/or fixtures exceeds market value.	
<input type="checkbox"/> E1. All personal property/fixtures.	
<input type="checkbox"/> E2. Only a portion of the personal property/fixtures. Attach description of those items.	
<input type="checkbox"/> <b>F. PENALTY ASSESSMENT:</b> Penalty assessment is not justified.	
<input type="checkbox"/> <b>G. CLASSIFICATION:</b> Assessor's classification and/or allocation of value of property is incorrect.	
<input type="checkbox"/> <b>H. APPEAL AFTER AN AUDIT:</b> MUST include description of each property, issues being appealed, and your opinion of value. <i>PLEASE refer to instructions.</i>	
<input type="checkbox"/> H1. Amount of escape assessment is incorrect.	
<input type="checkbox"/> H2. Assessment of other property of the assessee at the location is incorrect.	
<input type="checkbox"/> <b>I. OTHER</b> Explain below or attach two copies of explanation.	

<b>APPLICATION NUMBER</b>	
OFFICE USE ONLY	REGION [ ] OFFICE [ ]
DATE RECEIVED _____ PM Walk in <input type="checkbox"/> By _____	
<b>7. WRITTEN FINDINGS OF FACTS</b> (Minimum of \$181.00 per parcel) <input type="checkbox"/> Are Requested <input type="checkbox"/> Are Not Requested	
<b>8. CLAIM FOR REFUND</b> <i>Please refer to instructions first.</i> Do you want to designate this application as a claim for refund? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>9. HEARING OFFICER PROGRAM</b> If your property is a single-family dwelling, condominium, cooperative or multi-family dwelling of four units or less, regardless of value, or a property that does not exceed \$3,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer, instead of a formal Assessment Appeals Board. Do you wish to have your appeal heard before an Assessment Appeals Hearing Officer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>CERTIFICATION</b>	
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property — "The applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, STATE BAR NO. _____, who has been retained by the applicant and has been authorized by that person to file this application.	
SIGNATURE (Please use blue ink)	DATE
NAME AND TITLE (Please print or type)	
<input type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> PARENT <input type="checkbox"/> CHILD <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> PERSON AFFECTED	
SIGNED AT: (CITY, STATE) _____	
<b>AAB OFFICE USE ONLY</b>	
DUPLICATE OF: 200 _____ - _____ 200 _____ - _____	
	INVALID: [ ]



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### County of Los Angeles Assessment Appeals Board of Supervisors **APPLICATION FOR CHANGED ASSESSMENT 2010/11**

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the Assessor or at the time of the hearing. Failure to provide information the Assessment Appeals Board considers necessary may result in the continuance of the hearing.



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*Please type or print in ink - SEE BACK FOR INFORMATION AND INSTRUCTIONS*

<b>1. APPLICANT'S NAME</b>			
Last		First	M.I.
Street Address/PO Box # (MUST be applicant's mailing address)			
City		State	Zip Code
Daytime Phone (      )	Alternate Phone (      )		Fax Number (      )
E-mail Address			

Make sure this is your  
**CURRENT MAILING ADDRESS!**  
If it changes, notify AAB in writing A.S.A.P.



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### 2. AGENT OR ATTORNEY FOR APPLICANT

Name

Person to Contact (If other than above)

Street Address/PO Box #

City

State

Zip Code

Daytime Phone

(       )

Alternate Phone

(       )

Fax Number

(       )

E-Mail Address

#### AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed or a separate authorization may be attached as outlined in the instructions.

PRINT NAME  
OF AGENT  
AND AGENCY

Is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulation, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE

DATE

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### 3. PROPERTY IDENTIFICATION INFORMATION

Secured

Assessor's ID No.

Map Book

Page

Parcel

Unsecured Tax Bill No.

Property Address

Or Location

\_\_\_\_\_

PROPERTY TYPE:

☐

Economic Unit (Attach Form AAB101)

☐ Single Family Residence/Condo/Townhouse

☐ Commercial/Industrial

☐ Apartments (Number of Units \_\_\_\_\_)

☐ Business Personal Property/Fixtures

☐ Vacant Land

☐ Agricultural

☐ Other \_\_\_\_\_

Is this property an owner-occupied single family residence? \_\_\_\_ Yes \_\_\_\_ No

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<b>4. VALUE</b>	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile Home/Other		
TOTAL		

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### 5. TYPE OF ASSESSMENT BEING APPEALED (Check one only)

*IMPORTANT-SEE INSTRUCTION FOR FILING PERIODS*

- ☐ **REGULAR ASSESSMENT** – Value as of January 1 of the current year
- ☐ **SUPPLEMENTAL ASSESSMENT** Attach a Copy of Notice or Tax Bill  
Date of Notice or Tax Bill \_\_\_\_\_ Roll Year \_\_\_\_\_
- ☐ **ROLL CHANGE/ADJUSTED/ESCAPE ASSESSMENTS/CALAMITY REASSESSMENT**  
Attach a Copy of Notice or Tax Bill  
Date of Notice or Tax Bill \_\_\_\_\_ Roll Year \_\_\_\_\_

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### **6. THE FACTS** *that I rely upon to support the requested changes in value are as follows:*

You may check all that apply. If uncertain of which item to check, please check "I. Other" and attach two copies of a brief explanation of your reason(s) for filing this application. **PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION**

☐ **A. DECLINE IN VALUE:** The Assessor's roll value exceeds the market value as of January 1 of the current year.

#### **B. CHANGE OF OWNERSHIP:**

☐ **B1.** No change of ownership or reassessable event occurred on the date of \_\_\_\_\_.

☐ **B2.** Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

#### **C. NEW CONSTRUCTION:**

☐ **C1.** No new construction or reassessable event occurred on the date of \_\_\_\_\_.

☐ **C2.** Base year value for the new construction established on the date of \_\_\_\_\_ is incorrect.

☐ **D. CALAMITY REASSESSMENT:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

**E. PERSONAL PROPERTY/FIXTURES:** Assessor's value of personal property and/or fixtures exceeds market value.

☐ **E1.** All personal property/fixtures.

☐ **E2.** Only a portion of the personal property/fixtures. Attach description of those items.

☐ **F. PENALTY ASSESSMENT:** Penalty assessment is not justified.

☐ **G. CLASSIFICATION:** Assessor's classification and/or allocation of value of property is incorrect.

**H. APPEAL AFTER AN AUDIT:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.

☐ **H1.** Amount of escape assessment is incorrect.

☐ **H2.** Assessment of other property of the assessee at the location is incorrect.

☐ **I. OTHER** Explain below or attach two copies of explanation.

---

**7. WRITTEN FINDINGS OF  
FACTS**

(Minimum of \$181.00 per parcel)

☐

Are Requested

☐

Are Not Requested

**Audio-tapes** of the hearing  
Are available at a cost of  
**\$9.00** per tape and **\$10.00** per CD  
(Audio Tapes on hearings prior to December 5, 2007)

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### 8. CLAIM FOR REFUND *Please refer to instructions first*

Do you want to designate this application as a claim as a refund? ☐ Yes ☐ No



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### 9. HEARING OFFICER PROGRAM

If your property is a single family dwelling, condominium, cooperative or multiple family dwelling of four units or less, regardless of value, or a property that does not exceed \$3,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer instead of a formal Assessment Appeals Board.

Do you wish to have your appeal heard before an Assessment Appeals Hearing Office? ☐ Yes ☐ No

### CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, STATE BAR NO. \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Please print in blue ink)

DATE

NAME AND TITLE (Please print or type)

☐ OWNER

☐ AGENT

☐ ATTORNEY

☐ SPOUSE

☐ PARENT

☐ CHILD

☐ REGISTERED DOMESTIC PARTNER

☐ PERSON AFFECTED

SIGNED AT

City

State



# UNSECURED PROPERTY TAX BILL

LOS ANGELES COUNTY TAX COLLECTOR  
225 NORTH HILL ST., ROOM 160, LOS ANGELES, CA 90012  
FOR ASSISTANCE CALL (213) 893-7935

UNSECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2008 TO JUNE 30, 2009

SALE OR DISPOSAL OF THIS PROPERTY AFTER JANUARY 1, 2008 DOES NOT RELIEVE THE ASSESSEE OF THIS TAX.

2008

BILL NUMBER 12345678 TRA 00001

DOE, JANE  
1234 MAIN STREET  
LOS ANGELES, CA 90000

SEQ 123456 1234 567 890

SITUS OR LOCATION:  
1234 MAIN STREET  
LOS ANGELES

THE COUNTY OF LOS ANGELES IS REQUIRED BY LAW TO COLLECT THE TAXES FOR ALL SCHOOL DISTRICTS, CITIES, AND OTHER TAXING AGENCY.

## PROPERTY DESCRIPTION

ASSESSMENT NUMBER	INDEX NUMBER	BILL NUMBER
0000000001	10001000	12345678

## ASSESSED VALUES

VALUES ARE DETERMINED BY THE  
COUNTY ASSESSOR. REFER QUESTIONS  
CONCERNING VALUE TO: (818)833-6000

## FULL VALUE

BUS PP	2000
FIXT	3000
TOTAL	5000

## GENERAL TAX LEVY AND VOTED INDEBTEDNESS

TAXING AGENCY	RATE	AMOUNT
GENERAL TAX LEVY		
ALL AGENCIES	1.000000	\$ 50.00
VOTED INDEBTEDNESS		
COUNTY	.000923	.04
UNIFIED SCHOOLS	.088839	4.44
COMMNTY COLLEGE	.018098	.90
FLOOD CNTRL	.000245	.01
METRO WATER DIST	.005800	.29
TOTAL VOTED INDEBTEDNESS		\$ 5.68
TOTAL TAX	1.113905	\$ 55.68

TOTAL TAX \$ 55.68

10% PENALTY AFTER  
COLLECTION COSTS  
ADDITIONAL PENALTIES  
TOTAL AFTER PENALTIES

IF NOT PAID BY THE DELINQUENT DATE, AN ADDITIONAL COLLECTION COST OF UP TO \$49.00 WILL BE ASSESSED.  
YOUR CANCELLED CHECK IS YOUR BEST RECEIPT. There will be a \$33.00 charge for any returned check. REFER TO YEAR AND BILL NUMBER ON ALL CORRESPONDENCE.

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

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Do not include notes, letters or check stubs with your payment.		14 DETACH AND MAIL STUB WITH YOUR PAYMENT		Do not fold, tape, staple or clip payment stub to check.	
13		BILL No.: 12345678		ASSESSMENT NUMBER 0000000001	
SEQ	000	PAY KEY	8	INDEX NUMBER	10001000
DOE, JANE 1234 MAIN STREET LOS ANGELES, CA 90000				TOTAL TAX \$ 55.68	
				10% PENALTY AFTER 08/31/2008	
				COLLECTION COSTS	
				ADDITIONAL PENALTIES	
				TOTAL AFTER PENALTIES	
				MAKE CHECKS PAYABLE TO: 15	
				LOS ANGELES COUNTY TAX COLLECTOR	
				P.O. BOX 54027	
				LOS ANGELES, CA 90054-0027	
X				087080001234567800000005568000000612488280831	
61.24				5.56	

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2008

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## ANNUAL PROPERTY TAX BILL

2008

### CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2008 TO JUNE 30, 2009

MARK J. SALADINO, TREASURER AND TAX COLLECTOR  
FOR ASSISTANCE CALL (213) 974-2111 OR (888) 807-2111, ON THE WEB AT [www.lacountypropertytax.com](http://www.lacountypropertytax.com)

#### PROPERTY IDENTIFICATION

ASSESSOR'S ID. NO.: 1234 567 890 08 000  
OWNER OF RECORD AS OF JANUARY 1, 2008  
SAME AS BELOW

#### MAILING ADDRESS

DOE, JANE  
1234 MAIN STREET  
LOS ANGELES, CA 90000

#### ELECTRONIC FUND TRANSFER (EFT) NUMBER

ID#: 19 1234 567 890 3 YEAR: 08 SEQUENCE: 000 4  
PIN: 123456

For American Express, Mastercard and Visa payments call (888) 473-0835  
and have available the EFT number listed above. Service fees will be charged.  
SPECIAL INFORMATION

#### PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION

111 W Temple Street POMONA  
TR= 2345 FOR DESC SEE ASSESSOR'S MAPS POR  
OF LOT 123

#### ASSESSOR'S REGIONAL OFFICE

REGION #28 INDEX: TRA: 00013  
SPECIAL PROPERTIES  
500 W TEMPLE STREET RM. 180  
LOS ANGELES CA 90012  
(213) 974-3108

ACCT. NO.: PRINT NO.: 28 BILL ID.:

#### DETAIL OF TAXES DUE FOR

ASSESSOR'S ID. NO. CK  
1234 567 890 08 000 44

AGENCY	AGENCY PHONE NO.	RATE	AMOUNT
GENERAL TAX LEVY ALL AGENCIES		1.000000 \$	35,482.32
VOTED INDEBTEDNESS COUNTY		.000663 \$	23.52
CITY-LOS ANGELES		.045354	1,609.27
METRO WATER DIST		.004700	166.77
FLOOD CONTROL		.000052	1.84
COMMNTY COLLEGE		.021462	761.52
UNIFIED SCHOOLS		.106814	3,790.01
DIRECT ASSESSMENTS			
LA STORMWATER	(213) 485-2403	\$	639.73
CITY 911 FUND	(213) 978-1099		4.10
FLOOD CONTROL	(626) 458-3945		802.44
LACO VECTR CNTRL	(800) 273-5167		5.87
LACITY PARK DIST	(213) 978-1896		203.46
TRAUMA/EMERG SRV	(866) 587-2862		719.76
COUNTY PARK DIST	(213) 738-2983		213.73

<b>TOTAL TAXES DUE</b>	<b>\$44,424.34</b>
<b>FIRST INSTALLMENT TAXES DUE NOV. 1, 2008</b>	<b>\$22,212.18</b>
<b>SECOND INSTALLMENT TAXES DUE FEB. 1, 2009</b>	<b>\$22,212.16</b>

#### VALUATION INFORMATION

ROLL YEAR	08-09	CURRENT ASSESSED VALUE	TAXABLE VALUE
LAND		2,332,085	2,332,085
IMPROVEMENTS		1,216,147	1,216,147

**TOTAL LESS EXEMPTION:** 3,548,232

**NET TAXABLE VALUE** 3,548,232

THERE WILL BE A \$50.00 CHARGE FOR ANY CHECK RETURNED BY THE BANK.  
KEEP THIS UPPER PORTION FOR YOUR RECORDS. YOUR CANCELLED CHECK IS YOUR RECEIPT.

Sample



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## 2008 1 SUPPLEMENTAL PROPERTY TAX BILL 2008

CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY  
**SUPPLEMENTAL SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2008 TO JUNE 30, 2009**

MARK J. SALADINO, TREASURER AND TAX COLLECTOR  
 FOR ASSISTANCE CALL (213)974-2111 OR (888)807-2111

ASSESSOR'S ID. NO. CK

DETAIL OF TAXES DUE FOR **1234 567 890 08 010 73**

### PROPERTY IDENTIFICATION

ASSESSOR'S ID. NO.: 1234 567 890 08 010  
 TRANSFER/NEW CONSTRUCTION DATE: 10-24-08

### MAILING ADDRESS

DOE, JANE  
 1234 MAIN ST  
 LOS ANGELES, CA 90000-0000

AGENCY	RATE	AMOUNT
GENERAL TAX LEVY		\$ 2,130.00
VOTED INDEBTEDNESS		
CITY-LOS ANGELES	.050574	107.72
COUNTY	.000992	2.11
UNIFIED SCHOOLS	.077145	164.32
COMMNTY COLLEGE	.019857	42.29
FLOOD CONTROL	.000462	.99
METRO WATER DIST	.006100	12.99

### ELECTRONIC FUND TRANSFER (EFT) NUMBER

ID#: 19 1234 567 890 0 YEAR: 08 SEQUENCE: 010 1  
 PIN: 4321

For American Express, Mastercard and Visa payments call (888) 473-0835  
 and have available the EFT number listed above. Service fees will be charged.

### SPECIAL INFORMATION

FOR THE FOLLOWING REASON: THIS SUPPLEMENTAL  
 ASSESSMENT IS IN COMPLIANCE WITH ARTICLE 13A OF  
 THE CALIFORNIA CONSTITUTION. IT REFLECTS THE  
 INCREASE IN YOUR PROPERTY TAXES DUE TO CHANGE  
 IN OWNERSHIP OCCURRING 10-24-08  
 SUPPLEMENTAL BILL DUE TO TRANSFER

FULL YEAR SUPPLEMENTAL TAXES DUE \$2,460.42  
 PRORATION FACTOR SEE TEXT AUDITOR CONTROLLER 1.00  
 PRORATED SUPPLEMENTAL TAXES \$2,460.42

ADDITIONAL CHARGES NOT SUBJECT TO PRORATION

# Sample

### PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION

111 W TEMPLE STREET LOS ANGELES  
 TRACT NO 98765 LOT

SUPPLEMENTAL TAXES DUE \$2,460.42  
 FIRST INSTALLMENT TAXES DUE 03/31/09 \$1,230.21  
 SECOND INSTALLMENT TAXES DUE 07/31/09 \$1,230.21

### VALUATION INFORMATION

ROLL YEAR	08-09	CURRENT ASSESSED VALUE	PRIOR ASSESSED VALUE	NET ASSESSED VALUE
LAND		520,100	340,000	180,100
IMPROVEMENTS		222,900	190,000	32,900

ATTENTION: OTHER TAXES HAVE BEEN LEVIED ON THIS  
 PROPERTY FOR THE 2004-2005 FISCAL YEAR AND ARE  
 UNPAID. PLEASE CONTACT THE TAX COLLECTOR'S  
 OFFICE FOR A SUBSTITUTE BILL SHOWING THE  
 OUTSTANDING AMOUNT(S) AND DUE DATE(S).

### ASSESSOR'S REGIONAL OFFICE

REGION #02 INDEX: TRA:00016  
 NORTH DISTRICT OFFICE  
 13800 BALBOA BLVD.  
 SYLMAR CA 91342  
 (818)833-6000  
 PRINT NO.: 42 AUTH. NO.: 000000 AA  
 MAILED BY: 02-05-09

TOTAL 213,000  
 LESS EXEMPTION:  
 NET SUPPLEMENTAL VALUE 213,000

THERE WILL BE A \$50.00 CHARGE FOR ANY CHECK RETURNED BY THE BANK.

# The Taxpayer (You)



## **Primary Responsibilities:**



- ◆ Appear at the scheduled time and place for your hearing
- (If you have an agent, the agent acts on your behalf with full authority.)
- ◆ Prepare for the hearing by collecting evidence that supports your appeal.

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# Collecting Evidence For Your Hearing



# Evidence

 <b>Admissible</b>	<b>Inadmissible</b> 
Records of sales of comparable real properties	Changes in personal income or inability to pay taxes
Appraisal by private licensed appraiser	Records that other property owners in similar residences pay lower amounts of property tax
	Assessed value of other property



# What is Evidence of Fair Market Value?

- Records of sales of comparable real properties
- New construction valuation



# Some indicators of comparability in **Comparable Sale**

- |  |  |
|--|--|
| <input type="checkbox"/> Location            | <input type="checkbox"/> Pool                    |
| <input type="checkbox"/> Zoning              | <input type="checkbox"/> View                    |
| <input type="checkbox"/> Lot Size            | <input type="checkbox"/> Central Air and/or Heat |
| <input type="checkbox"/> Size of Improvement | <input type="checkbox"/> Size of Garage          |
| <input type="checkbox"/> Year Built          | <input type="checkbox"/> Quality of Construction |
| <input type="checkbox"/> Description (Rooms) | <input type="checkbox"/> Landscaping, etc.       |

When looking at a  
**Comparable Sale**  
the Assessor looks at **2** things:

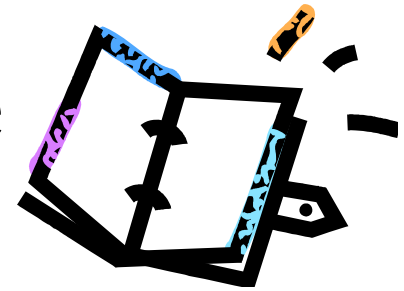
**1. The physical property**  
(a comparable property)



**2. The valuation date**  
(a comparable date)

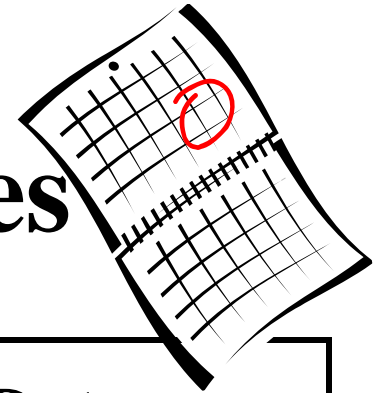


# The **V**aluation Date is critical!



It is the date the Assessor uses  
to establish the **assessed value**  
of the property.

# Typical Valuation Dates



Event	Valuation Date
Decline in value	January 1 in the calendar year of the application
Change of ownership	Actual date of transfer
New construction	Date of completion
Partial completion of new construction	Lien date (January 1)

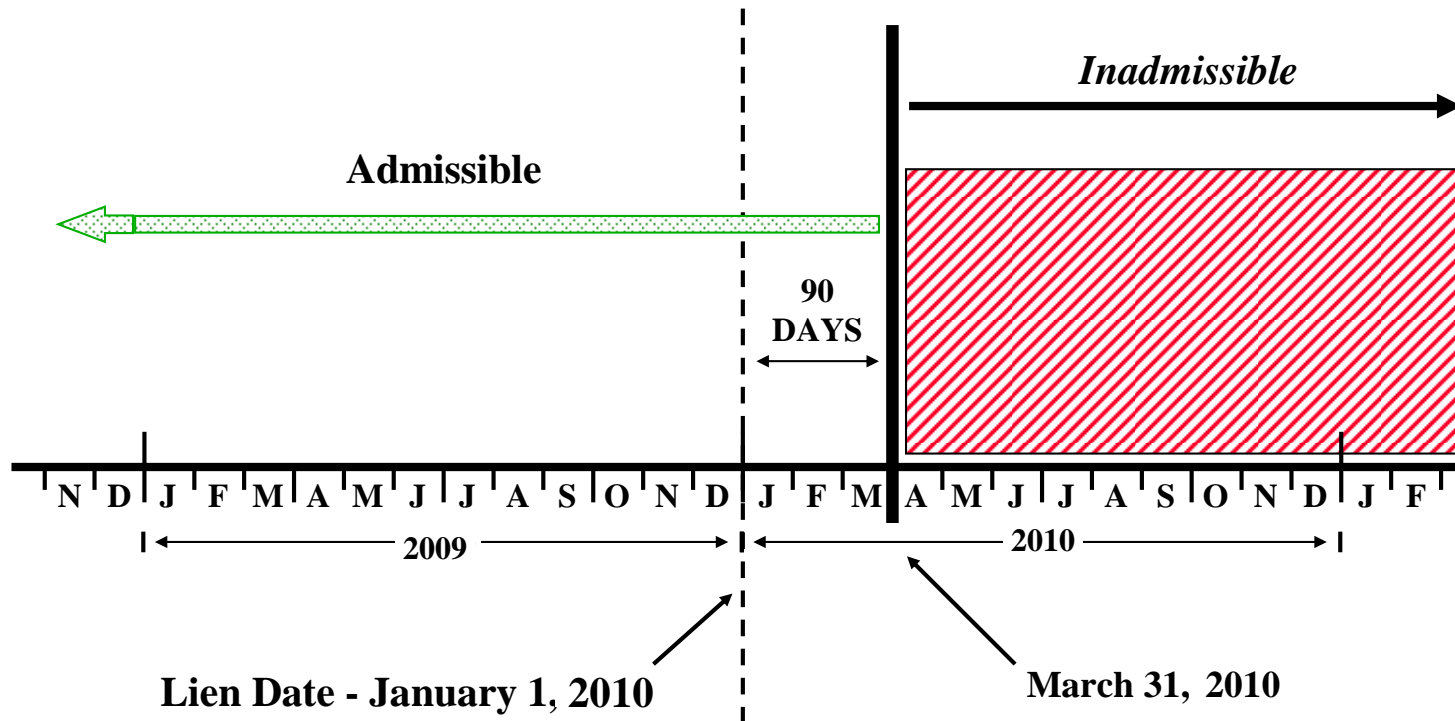
The **sale dates**  
of comparable properties  
must be no more than  
90 days **AFTER** the  
valuation date  
of your property.



## Proposition 8 - Decline in Value 2010-2011

### Sales Date of Comparable Properties

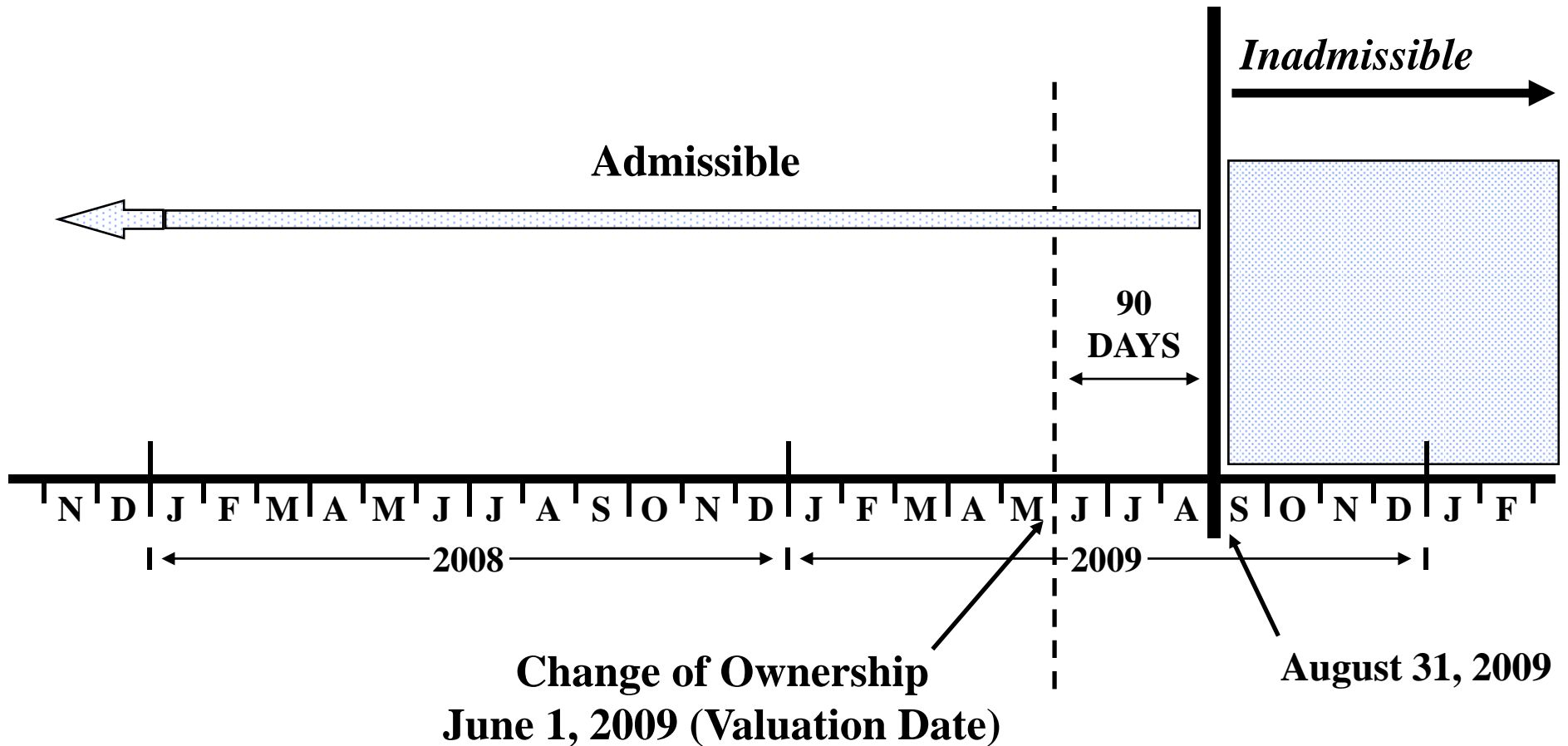
Not more than 90 days after the Lien Date (Valuation Date) of your property



# Change of Ownership

## Sale dates of comparable properties

Not more than 90 days after the transfer date (Valuation Date) of your property

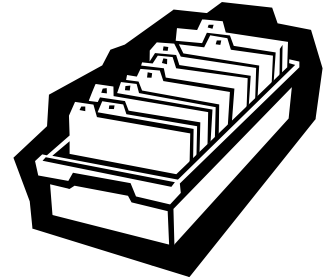




# Where to find information about comparable real estate sales

- Real estate brokers and agents in your area
- County records - sales lists in Assessor's office
- Internet - <http://assessor.lacounty.gov>

# Collecting evidence at the Assessor's office



1. Bring your assessment appeal **application** and **tax bill**
2. Get the **CLUSTER CODE** from the Assessor's clerk
3. View Assessor's sales list (**microfiche**) for your CLUSTER/neighborhood (see handout)

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## SAMPLE OF ASSESSOR'S SALES LIST

CLUSTER CODE 02183

REGION 02

SALES LIST – PER SECTION 408- 1-RATO

1SS761

PRINT DATE 07-19-96

PAGE 4487

NOTES: SALES LISTED BY STREET ADDRESS WITHIN CLUSTER WITHIN REGION.

LISTS UNIVERIFIED SALES ON FILE OF TWO YEARS PROIR TO PRINTED DATE.

STREET ADDRESS CURRENT NAME	PARCEL NUMBER REC DOC NBR	ZONING USE CODE	YRBLT AREA	BDRMS BATHS	DEED TYPE	VER PRIVE	VER KEY	RECORDING DATE	SELLING PRI
32451 CLOVER LN DOE, JOHN & PAULA	9130009001 573050	LCRI 0101	1985 3937	5 5	B	NO	I	960410	
87549 CLOVER LN. SMITH, JEFFREY	9130 015 013 238877	LCRI 0101	1985 2988	4 3	B	NO	I	960212	
3786 CANON AVE. SUMMERS, VINCE & HELEN	9210 001 002	LCAI 0100	1949 527	1 1	II	NO	I	950315	
37130 MILLS LN BRYANT, STEVE & CAROL	9210 003 015 400288	LCAI 0100	1978 1545	3 3	Y	NO	I	960313	235002
9623 MYRTLE AVE. SCOTT, LARRY &	9400 010 004 1522455	LARF 0101	1975 2482	4 3	Y	NO	I	940817	375003
9638 MYRTLE AVE. GOMEZ, SERGIO &	9400 011 025 542156	LARE 010C	1975 2087	3 3	Y	NO	I	960484	310003
7420 PINE ST. SHAW, ALAN & DONNA		LARE 0101	1975 2087	3 3	B	NO	I	960311	
7430 PINE ST. MALONE, KEVIN & SHANNON		LARE 0101	1967 2806	4 4	Y	NO	I	940801	
		LARE 0101	1968 3728	4 5	Y	NO	I	941104	
5213 OAK LN CARTER, PHILLIP &	9500 1567		1972 2613	4 3	B	NO	I		
AVE. TR	9100 1178		1968 3166	4 4	B	NO	I	950720	
PL. RD J	9100 002 036 136520			4 5	B			26	
3410 BRAND AVE. RILEY, JAMES & MELISSA G	9201 009 001 652819			5 3	Y			20	355003
3620 BRAND AVE. JOHNSON, MIKE &	9201 002 045 831137			5 3	Y	NO	I	950524	265002

**Zoning  
Use Co de**

**Selling Price**

**Str eet A d d r e s s**

**Record n g Date**

**Year B u i t  
Ar ea**

**Cluster C ode**

**Bedr ooms**

**Deed Type**

**Baths**

**Parcel Number  
(A s s e s s o r ' s I D . N o )**

4. Identify similar/comparable properties

Use the information on the **Assessor's Sales List** to identify properties that are **COMPARABLE** to your property

- USE CODE      0100 = Single family  
                         0101 = Single family with pool  
                         010C = Condominium
- YEAR BUILT
- AREA - square feet of improvement
- BEDROOMS
- BATHROOMS

5. For similar/ comparable properties
  - Find **DEED TYPE** equal to “Y” (“Y” indicates regular transfer)
  - Use **RECORDING DATE** (remember the sales/valuation date must be **no more than** 90 days after the valuation date of your property)
  - Use **SELLING PRICE** to support your application (generally computed as dollars per square foot)
6. Record information about **similar/ comparable sales** to present as evidence at your hearing on a worksheet

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## A Suggestion on How to Organize Comparable Sales Information

### Comparable Sales Information Worksheet

Address of Property being Appealed \_\_\_\_\_ Map Book \_\_\_\_\_ Page \_\_\_\_\_ Parcel \_\_\_\_\_

	Your Property	Comparable Property #1	Comparable Property #2	Comparable Property #3
Map Book – Page – Parcel (Assessor's ID. No)				
Street Address				
City				
Distance from your Property (miles, blocks)				
Type of Zoning and Use Code				
Size of Lot	_____square feet	_____square feet	_____square feet	_____square feet
Size of Improvements (e.g. house)	_____square feet	_____square feet	_____square feet	_____square feet
Number of Bedrooms				
Number of Bathrooms				
Central Heat/Air Conditioning (specify)	__yes __no	__yes __no	__yes __no	__yes __no
Pool	__yes __no	__yes __no	__yes __no	__yes __no
Garage (for number of cars)	__yes (__cars)__no	__yes (__cars)__no	__yes (__cars)__no	__yes (__cars)__no
Other Amenities (specify)				
Date Built				
Negative Influences (specify)				
Sales Date/Valuation Date				
Source of Information				
Values				
Cost per Square Foot (Sales Price ÷ Size of Improvements)				

NOTE: If you filed a *Decline in Value*, the sales dates of the comparable properties used must be no more than 90 days after the lien date for the year on which you are filing. The lien date is January. If you filed for other reasons, such as *Base Year*, *Change of Ownership*, or *new Construction*, the sales of the comparable properties used must be no more than 90 days after the change in ownership, transfer, or completion of new construction (valuation date) of your property.

7. Additional information  
(for example, LOT SIZE)  
can be obtained from other  
records at the Assessor's Office.

Check with the **Public Service Section** on the 2<sup>nd</sup>  
floor **Room 225** of the Kenneth Hahn **Hall of  
Administration** or with your Regional  
Assessor's Office (see Contact List).

# Getting Help

## Help is available

See Contacts List

If you need help and  
the counter clerk can't  
answer your questions,  
ask for the  
**Appraiser of the Day.**



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Once you've collected information  
on **Comparable Sales**  
you will need to organize the information

You might also want to **DRIVE BY**  
the properties to determine amenities,  
level of upkeep, etc.

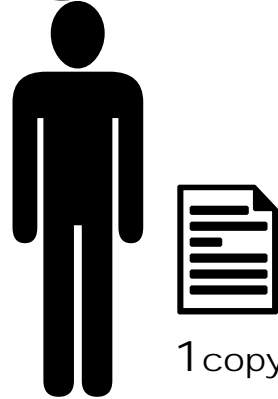
**If possible,  
You should take pictures**



Be prepared to present your evidence at the hearing

**Slide 50**

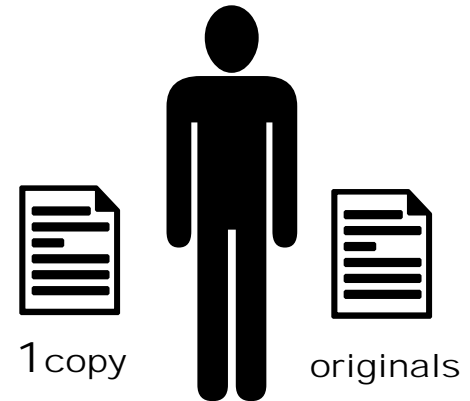
Bring your **ORIGINALS** plus  
three (3) copies of **ANY EVIDENCE**  
you plan to present at a hearing before the  
**Hearing Officer**



Hearing Officer



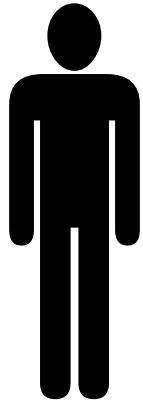
Assessor's  
Representative



**You**  
Taxpayer / Applicant / or your Agent  
(retain **ORIGINALS**)

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Bring your **ORIGINALS** plus  
six (6) copies of **ANY EVIDENCE**  
you plan to present at a hearing before the  
**Assessment Appeals Board**



1 copy

Board member # 1



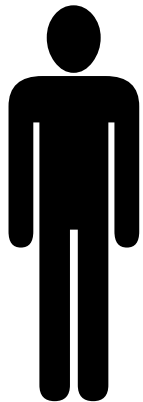
1 copy

Board member # 2



1 copy

Board member # 3



1 copy

Assessor's  
Representative



1 copy

Clerk



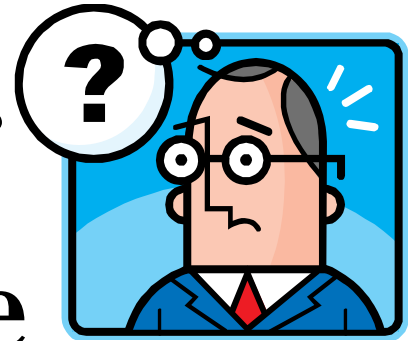
1 copy



originals

**You**  
Taxpayer / Applicant / or your Agent  
(retain **ORIGINALS**)

# You need to know if you have a valid case



If the evidence you collect  
does not support your Appeal,  
you may want to **withdraw**

**If you decide not to pursue your  
appeal, please notify the  
Assessment Appeals Board (AAB)  
in writing.**

# AAB

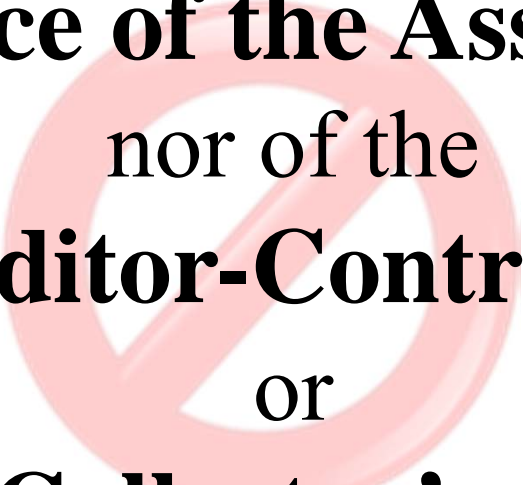
## **Assessment Appeals Boards (AAB) and Hearing Officers**

### **Primary responsibilities:**

- Sit as County Board of Equalization,  
on behalf of the Board of Supervisors
- Conduct hearings on assessment disputes  
between taxpayers and Assessor
- Determine Fair Market Value of property,  
based only on evidence presented at hearing

# **The Assessment Appeals Board and Hearing Officers**

are **NOT** part of the  
**Office of the Assessor**  
nor of the  
**Auditor-Controller**  
or  
**Tax Collector's Office**



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# Information regarding the Assessment Appeals Public Education on the Website:

For **Seminar Schedule** access:

<https://lacaab.lacounty.gov/PubEdProg.aspx>

For **How to Prepare for Your Assessment Appeal Hearing** access:

[https://lacaab.lacounty.gov/pdf\\_forms/AssessmentAppealsHowToPrepareBrochure.pdf](https://lacaab.lacounty.gov/pdf_forms/AssessmentAppealsHowToPrepareBrochure.pdf)

You may also access the **Assessment Appeals Board** for general information and/or Online Filing at:

<https://lacaab.lacounty.gov>

You may also access the **California Board of Equalization** at:

<http://www.boe.ca.gov/index.htm>

# Day of Hearing

## On the Day of Your Hearing

1. Plan to arrive early (about **30 minutes**)
2. Hearings are scheduled for **8:30/10:30 a.m.** or **1:30 p.m.**
  - ◆ Appeals heard on a first come, first served basis
3. **Check in with the clerk when you arrive**
4. Hearings can begin early if the Hearing Officer, you, and the Assessor's Representative are present
  - ◆ The clerk maintains the order and flow of appeals before the Hearing Officer



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5. Both you and the Assessor's Representative are given adequate time to present evidence
6. If you **fail to appear** at the scheduled time and place, the Hearing Officer will recommend that your appeal be **DENIED** as a **No Show**.

## **REMEMBER:**

- ♦ **The Hearing Officer process is informal.**  
**If you have any questions, feel free to ask the clerk.**
- ♦ **If you don't understand something during the hearing, ask the Hearing Officer to explain it.**

# Hearing Process

## Hearing Officer

### Steps in Process:

1. Assessor and owner present evidence
2. Hearing Officer makes recommendation regarding Fair Market Value
3. Clerk gives copies of recommendation to owner and Assessor
4. Both owner and assessor have **14 days** to **accept** or **reject** the recommendation
  - Rejection must be in writing to the Board
  - Rejection goes to full Board to be re-heard

## Steps in Process with Hearing Officer (continued)

5. Hearing Officer's recommendation is sent to the Board for review
6. Board reviews recommendation;  
may **accept** or **reject**
7. If Board **accepts**, results are forwarded to Applicant and Assessor and Auditor-Controller to process a refund or to issue a corrected bill
8. If Board **rejects** the Hearing Officer's recommendation, a new hearing is scheduled before the full Board

# Hearing Process

## Assessment Appeals Board

### Steps in Process:

1. Assessor and owner present evidence
2. Board makes findings regarding Fair Market Value based only on evidence presented at the hearing
3. Results are forwarded to owner and to Assessor and Auditor-Controller to process refund or issue corrected bill

# If You Disagree with the Assessment Appeals Board's Findings

- APPLICANT can **appeal** Board's findings in Superior Court
- ASSESSOR can **appeal** Board's findings in Superior Court



# WARNING



And Finally  
**A Friendly Warning**



Filing an appeal  
**DOES NOT WAIVE**  
your obligation to pay  
all property taxes when due

# Contact List



Property Tax information: Toll Free at 1-(888) 807-2111 or at <http://assessor.lacounty.gov>

Assessed Value: Assessor's Public Service Center at (213) 974-3211

Direct Assessments: at (213) 974-8368

Homeowner's Exemption: Homeowner's Exemption Division of the Assessor's Office at (213) 974-3211

Appeals: Assessment Appeals Board at (213) 974-1471 or (213) 974-4240 (public education seminar)

Tax payments: Treasurer and Tax Collector's Office at (213) 974-2111

Marine, Aircraft, and Manufactured Homes: at (213) 974-3119

## District Officers

North District Office  
Regions Bi, 02, 03, 24      Area 1  
13800 Balboa Blvd.  
Sylmar, CA 91342      (818) 833-6000

West District Office  
Regions 07, 09, 25      Area 2  
6120 Bristol Parkway  
Culver City, CA 90230      (310) 665-5300

South District Office  
Regions 10, 12, 14, 26      Area 3  
1401 E. Willow Street  
Signal Hill, CA 90755      (562) 256-1701

East District Office  
Regions 04, 05, 06, 11, 27      Area 4  
1190 Durfee Avenue  
South El Monte, CA 91733      (626) 258-6001

## Regional Offices

Lancaster  
Region A1  
251 E. Avenue K-6  
Lancaster, CA 93535      (661) 940-6700

Van Nuys  
Public service satellite  
14340 Sylvan Street  
Van Nuys, CA 91411      (818) 901-3455

## Major Properties Division

All records are maintained at the Kenneth Hahn of Administration in downtown Los Angeles. If you require assistance with a parcel that is assessed by the Major Properties Division please contact:

Office of the Assessor Public Counter  
Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 225  
Los Angeles, CA 90012-2770

Toll Free: 1-(888) 807-2111  
(if calling from area codes 213, 310, 323, 562, 626, 661-partial, 714, 760, 804, 818, 909, or 949)

(213) 974-3211  
(if calling from area codes not listed above)

Assessor's Reference Library Room 205